

**Inquiries required by the Department for Audit or Review of Financial Statements**

**Audit ending 31-Mar-25**

**Date: 06/05/2025**

**Akash & co**

State:

The following inquiries made in review of financial information for the year ended 31st March 2025

- Recent minutes of meetings of stockholders, directors, and committees. – PLEASE LIST
- Are there any reports from other accountants engaged to perform an Audit or Review of components of the entity (subsidiary)?
- Is the financial information has been prepared in conformity with GAAP (and whether accounting principles have been consistently applied)?
- Are there any unusual or complex situations that may influence the financial information?
- Are there any significant transactions occurring or recognized in the final days of the review period?
- Are there any uncorrected misstatements identified during the previous audit or review, if yes what is the status?
- Are there any matters where questions have been raised while applying review procedures?
- Are there any events subsequent to the balance sheet period that could have a material effect on the presentation of financial information?
- Do you have any knowledge of fraud or suspected fraud affecting the entity?
- Are there any significant journal entries and other adjustments?
- Are there any communications made from regulatory agencies?
- Are there any significant deficiencies, including material weaknesses, in the design or operation of internal controls?

Unusual or Complex Situations to Be Considered by the Accountant When Conducting review of Financial Information.

The following are situations about which the accountant would ordinarily inquire of management: Are there any:

- Business combinations – The following acquisitions occurred during the period

- New or complex revenue recognition methods -
- Impairment of assets -
- Disposal of a segment of a business - add
- Use of derivative instruments and hedging activities
- Sales and transfers that may call into question the classification of investments in securities, including management's intent and ability with respect to the remaining securities classified as held to maturity
- Computation of earnings per share in a complex capital structure -
- Adoption of new stock compensation plans or changes to existing plans -
- Restructuring charges taken in the current and prior quarters -
- Significant, unusual, or infrequently occurring transactions [non-recurring only] -
- Changes in litigation or contingencies -
- Changes in major contracts with customers or suppliers -
- Application of new accounting principles - Revenue Recognition policy (new item from FASB) - Adopted.
- Changes in accounting principles or the methods of applying them - As per US GAAP
- Trends and developments affecting accounting estimates, such as allowances for bad debts and excess or obsolete inventories, provisions for warranties and employee benefits, and realization of unearned income and deferred charges - - Compliance with debt covenants -
- Changes in related parties or significant new related-party transactions -
- Material off-balance-sheet transactions, special-purpose entities, and other equity investments -
- Unique terms for debt or capital stock that could affect classification -

Filled and approved by Chief Executive Officer

-----  
Signature  
Name  
Date

Very truly yours,

A1; ABCD; ASB; HP; infinity; Mindtree; Nayana & Co; Raju & Co; Rakesh & Co; S&S; Start; T1; TRACe Test Demo and Co.; UBC; Varun & co; Venu

[Firm Name]